

## Tri-Agency Guide on Financial Administration: Quick Reference

A more detailed reference is available in the:

- [U of T Tri-Agency Guide on Financial Administration Companion](#)

### Order of Precedence and Interpretation

- Program / Funding Opportunity
- Principles on the Use of Grant Funds
- Directives on Expense Categories
- Institutional Policies (e.g. U of T's Guide to Financial Management, etc.)

**Note:** The strictest policy always takes precedence.

### Principles on the Use of Grant Funds

Grant expenditures must:

1. Contribute to the **direct costs** of the research/activities for which the funds were awarded, with benefits directly attributable to the grant
2. **Not be provided by the institution** to their research personnel
3. Be **effective and economical**
4. **Not result in personal gain** for members of the research team

### Directives on Expense Categories

<b>Employment &amp; Compensation</b>	<b>Eligible</b>
	<ul style="list-style-type: none"> <li>✓ Individuals employed to work on funded research/activities can be compensated from the grant funds (with exceptions; see Ineligible section)</li> <li>✓ International Researchers (employer must attest, by letter, that the individual is not being compensated by the employer for time spent on the grant)</li> <li>✓ Mandatory benefits</li> <li>✓ Only the portion of mandated severance pay for the <u>period the individual worked on the current grant</u></li> </ul>
	<b>Ineligible</b>
	<ul style="list-style-type: none"> <li>X Grant recipients or individuals who conduct research independently as part of the terms and conditions of their employment</li> <li>X Individuals expected to work on the funded research/activities free of charge</li> <li>X Individuals employed and compensated by another organization for the time spent on the funded research/activities</li> </ul>

## 2021 STAR Workshop Series

<b>Goods &amp; Services</b>	<p><b>Eligible</b></p> <ul style="list-style-type: none"> <li>✓ Goods and services expenditures, in accordance with the four principles</li> </ul>
	<p><b>Ineligible</b></p> <p>Consulting fees to:</p> <ul style="list-style-type: none"> <li>✗ Grant recipients or individuals who conduct research independently as part of the terms and conditions of their employment</li> <li>✗ Individuals expected to work on the funded research/activities free of charge</li> </ul>
<b>Travel &amp; Travel-Related Subsistence</b>	<p><b>Eligible</b></p> <p>Travel and travel-related subsistence claimed:</p> <ul style="list-style-type: none"> <li>✓ In accordance with the Guide to Financial Management (GTFM)</li> <li>✓ For the grant recipient and other individuals who contribute to the funded research/activities</li> </ul>
	<p><b>Ineligible</b></p> <ul style="list-style-type: none"> <li>✗ Alcoholic beverages</li> </ul>
<b>Hospitality</b>	<p><b>Eligible</b></p> <p>Hospitality costs must be directly related to the funded research and be incurred for:</p> <ul style="list-style-type: none"> <li>✓ Networking purposes provided in the context of a formal courtesy or as a form of cultural respect</li> <li>✓ Activities in the context of assemblies or gatherings that facilitate and contribute to achieving the research objectives</li> <li>✓ Where one or more of the individuals participating is not a member of the research team and not involved in the day-to-day funded research/activities</li> </ul>
	<p><b>Ineligible</b></p> <ul style="list-style-type: none"> <li>✗ Alcoholic beverages</li> <li>✗ Costs incurred for interactions between participants involved in day-to-day funded research/activities</li> </ul>
<b>Gifts, Honoraria, Incentives</b>	<p><b>Eligible</b></p> <p>Gifts, honoraria and incentives can be offered to an individual/group*:</p> <ul style="list-style-type: none"> <li>✓ When participation is voluntary</li> <li>✓ As a “thank you” for a service for which fees are not traditionally paid</li> <li>✓ As a token of appreciation, respect and/or goodwill</li> <li>✓ When prescribed by cultural heritage/established traditions</li> <li>✓ As a formal courtesy</li> </ul> <p>* Requires the prior approval of the appropriate Research Ethics Board.</p>
	<p><b>Ineligible</b></p> <p>Gifts, honoraria and incentives cannot be offered to:</p> <ul style="list-style-type: none"> <li>✗ Tri-Agency grant recipients</li> <li>✗ a member of the grant team</li> </ul>